

**IN THE UNITED STATES DISTRICT COURT
FOR THE MIDDLE DISTRICT OF PENNSYLVANIA**

UNITED STATES OF AMERICA,	:	CIVIL ACTION NO. 4:17-CV-2194
	:	
Plaintiff	:	(Chief Judge Conner)
	:	
v.	:	
	:	
JEFFREY HERMAN,	:	
	:	
Defendant	:	

ORDER & JUDGMENT

AND NOW, this 19th day of December, 2018, upon consideration of the motion (Doc. 10) by the United States for default judgment against defendant Jeffrey Herman (“Herman”), and the court observing that the United States initiated the above-captioned action by filing a complaint (Doc. 1) on November 30, 2017, asserting against Herman a claim for federal income tax liability for the tax years 2003, 2004, 2010, and 2011, and seeking to reduce said tax liability to judgment in the amount of \$80,824.94 as of December 11, 2017, (*id.* ¶¶ 6, 10), and it appearing that, with the court’s leave, (Doc. 6), the United States served the summons and complaint on Herman by publication, with the last published notice occurring on June 29, 2018, (*see* Doc. 7), rendering his answer or responsive pleading due on or before July 20, 2018, and it further appearing that Herman failed to plead or to otherwise defend, *see* FED. R. CIV. P. 12, resulting in the Clerk’s entry of default (Doc. 9) against him on August 14, 2018, *see* FED. R. CIV. P. 55(a), and the court observing that entry of default judgment is appropriate when unchallenged facts of the complaint state a *prima facie* cause of action, *see Joe Hand Promotions, Inc.*

v. Yakubets, 3 F. Supp. 3d 261, 270 (E.D. Pa. 2014) (citing Comdyne I, Inc. v. Corbin, 908 F.2d 1142, 1149 (3d Cir. 1990)), and finding that the undisputed *allegata* of the complaint, (Doc. 1), together with the declaration offered by the Internal Revenue Service, (Doc. 10-2), establish that Herman has unpaid federal income tax liability for the years 2003, 2004, 2010, and 2011 in the amount of \$84,098.34, reflecting the balance of the tax liability claimed in the complaint together with statutory interest and additions that have accrued from the date the complaint was filed through October 1, 2018, and the court thus concluding that entry of default judgment is appropriate, and that the United States has proven the amount of the requested judgment against Herman with sufficient certainty such that no further inquiry is required, see FED. R. CIV. P. 55(b)(2); Rhino Assocs. L.P. v. Berg Mfg. & Sales Corp., 531 F. Supp. 2d 652, 657 (M.D. Pa. 2007), it is hereby ORDERED that:

1. The United States' motion (Doc. 10) for default judgment is GRANTED.
2. Judgment is ENTERED in favor of the United States and against Herman in the amount of \$84,098.34 as of October 1, 2018, together with all interest and penalties that will continue to accrue pursuant to statute after that date, with respect to Herman's unpaid federal income tax liabilities for the federal tax years 2003, 2004, 2010, and 2011.
3. The Clerk of Court is directed to CLOSE this case.

/S/ CHRISTOPHER C. CONNER
Christopher C. Conner, Chief Judge
United States District Court
Middle District of Pennsylvania